

**IN THE CLAIMS**

The following is a listing of the claims in accordance with 37 C.F.R. §1.121.

1. (original) A soft magnetic particle comprising:  
An elongated first portion formed of a soft magnetic material; and  
A second portion disposed on said first portion in an amount from an about 0.05 weight percent to about 1 weight percent, said second portion being formed of an electrically insulating material.
  
2. (original) The soft magnetic particle as in claim 1, wherein said amount is from 0.1 weight percent to about 0.15 weight percent.
  
3. (original) The soft magnetic particle as in claim 2, wherein said electrically insulating material comprises silicone.
  
4. (original) The soft magnetic particle as in claim 1, wherein said soft magnetic material comprises Fe or an Fe alloy.
  
5. (original) The soft magnetic particle as in claim 4, wherein said Fe alloy is selected from the group consisting of Co, Ni, Si, Al, B, P, C, Cr, Mn, and any combination thereof.
  
6. (original) The soft magnetic particle as in claim 1, wherein said first portion has an aspect ratio of between about 20 to about 500.

7. (original) The soft magnetic particle as in claim 6, wherein said first portion has a cross-sectional shape selected from the group consisting of a rectangular shape, a polygonal shape, an oval shape, circular shape, and any combination thereof.

8. -24. (canceled).